

ELECTED OFFICIALS

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ADJUSTMENTS TO APPROVED RECOMMENDED 2013-14 BUDGET

Budget Unit: 3610000 - Assessor

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2013-14	Recommended For Adopted Budget 2013-14	Variance
Charges for Services	\$ 5,808,423	\$ 5,808,423	-
Miscellaneous Revenues	880,000	880,000	-
Residual Equity Transfer In	551	551	-
Total Revenue	\$ 6,688,974	\$ 6,688,974	-
Salaries & Benefits	\$ 15,607,265	\$ 15,607,265	-
Services & Supplies	2,278,321	2,278,321	-
Expenditure Transfer & Reimbursement	(2,605,039)	(2,605,039)	-
Total Expenditures/Appropriations	\$ 15,280,547	\$ 15,280,547	-
Net Cost	\$ 8,591,573	\$ 8,591,573	-
Positions	153.7	152.7	-1.0

The allocation (net county cost) has not changed.

DESCRIPTION OF SIGNIFICANT CHANGES:

Position counts have changed 1.0 Full Time Employee (FTE) from Approved Recommended Budget due to the deletion of 1.0 FTE Real Property Appraiser Level 2 position and 1.0 FTE Associate Auditor Appraiser position and the addition of 1.0 FTE Assistant Assessor position. In addition, 1.0 FTE Senior Office Specialist position is being reallocated to 1.0 FTE Assessment Technician position.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2013-14	Schedule 9
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Budget Unit **3610000 - Assessor**
 Function **GENERAL**
 Activity **Finance**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Requested	2013-14 Recommended
1	2	3	4	5	6
Prior Yr Carryover	\$ 846,502	\$ 683,683	\$ 683,683	\$ -	-
Charges for Services	5,674,113	6,415,761	6,491,818	5,897,081	5,808,423
Miscellaneous Revenues	649,092	576,985	780,000	880,000	880,000
Residual Equity Transfer In	3,474	6,439	6,439	551	551
Total Revenue	\$ 7,173,181	\$ 7,682,868	\$ 7,961,940	\$ 6,777,632	\$ 6,688,974
Salaries & Benefits	\$ 14,796,638	\$ 14,688,837	\$ 15,645,821	\$ 19,097,270	\$ 15,607,265
Services & Supplies	2,185,468	2,144,334	2,330,855	2,552,292	2,278,321
Equipment	-	-	92,100	200,000	-
Intrafund Charges	256,680	252,594	285,561	307,894	307,894
Intrafund Reimb	(2,754,627)	(2,780,675)	(2,810,233)	(2,957,395)	(2,912,933)
Total Expenditures/Appropriations	\$ 14,484,159	\$ 14,305,090	\$ 15,544,104	\$ 19,200,061	\$ 15,280,547
Net Cost	\$ 7,310,978	\$ 6,622,222	\$ 7,582,164	\$ 12,422,429	\$ 8,591,573
Positions	155.1	156.5	151.7	189.7	152.7

ADJUSTMENTS TO APPROVED RECOMMENDED 2013-14 BUDGET

Budget Unit: 4050000 - Board of Supervisors

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2013-14	Recommended For Adopted Budget 2013-14	Variance
Residual Equity Transfer In	\$ 2,122	\$ 2,122	-
Total Revenue	\$ 2,122	\$ 2,122	-
Salaries & Benefits	\$ 2,466,497	\$ 2,466,497	-
Services & Supplies	491,786	491,786	-
Expenditure Transfer & Reimbursement	42,767	42,767	-
Total Expenditures/Appropriations	\$ 3,001,050	\$ 3,001,050	-
Net Cost	\$ 2,998,928	\$ 2,998,928	-
Positions	20.0	20.0	0.0

The allocation (net county cost) has not changed.

SCHEDULE:

State Controller Schedule		County of Sacramento			Schedule 9	
County Budget Act January 2010		Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2013-14				
		Budget Unit	4050000 - Board of Supervisors			
		Function	GENERAL			
		Activity	Legislative & Administrative			
		Fund	001A - GENERAL			
Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Requested	2013-14 Recommended	
1	2	3	4	5	6	
Prior Yr Carryover	\$ 75,861	\$ 117,682	\$ 117,682	\$ -	\$ -	
Miscellaneous Revenues	-	272	-	-	-	
Residual Equity Transfer In	11,641	8,336	8,336	2,122	2,122	
Total Revenue	\$ 87,502	\$ 126,290	\$ 126,018	\$ 2,122	\$ 2,122	
Salaries & Benefits	\$ 2,415,421	\$ 2,286,321	\$ 2,554,683	\$ 2,523,849	\$ 2,466,497	
Services & Supplies	330,035	410,080	456,438	523,330	491,786	
Intrafund Charges	31,602	53,355	72,980	42,767	42,767	
Total Expenditures/Appropriations	\$ 2,777,058	\$ 2,749,756	\$ 3,084,101	\$ 3,089,946	\$ 3,001,050	
Net Cost	\$ 2,689,556	\$ 2,623,466	\$ 2,958,083	\$ 3,087,824	\$ 2,998,928	
Positions	20.0	20.0	20.0	20.0	20.0	

ADJUSTMENTS TO APPROVED RECOMMENDED 2013-14 BUDGET				
Budget Unit: 5800000 - District Attorney				
Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2013-14	Recommended For Adopted Budget 2013-14	Variance	
Fines, Forfeitures & Penalties	\$ 5,251,000	\$ 5,301,001	\$	50,001
Intergovernmental Revenues	22,130,511	22,080,763		(49,748)
Charges for Services	1,175,771	1,225,771		50,000
Miscellaneous Revenues	1,644,163	1,644,163		-
Residual Equity Transfer In	13,657	13,657		-
Total Revenue	\$ 30,215,102	\$ 30,265,355	\$	50,253
Salaries & Benefits	\$ 63,514,299	\$ 63,911,459	\$	397,160
Services & Supplies	9,545,823	10,101,578		555,755
Other Charges	38,054	38,054		-
Equipment	300,000	625,000		325,000
Expenditure Transfer & Reimbursement	248,124	248,124		-
Total Expenditures/Appropriations	\$ 73,646,300	\$ 74,924,215	\$	1,277,915
Net Cost	\$ 43,431,198	\$ 44,658,860	\$	1,227,662
Positions	391.0	390.0		-1.0

The allocation (net county cost) has increased by \$1,227,662:

- Appropriations have increased by \$1,277,915.
- Revenues have increased by \$50,253.

DESCRIPTION OF SIGNIFICANT CHANGES:

- Appropriations have increased by \$1,277,915 to restore funding for six vacant Attorney positions, provide six months funding for a community prosecutor position; and for the replacement of outdated IT and crime lab equipment.
- Revenues increased by a net of \$50,253 due to an increase in fines and forfeitures revenue and an increase in federal grant revenues, partially offset by a reduction in Proposition 172 revenues.
- Position count has decreased by 1.0 FTE from Approved Recommended Budget due to the deletion of 1.0 FTE Office Assistant position.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2013-14	Schedule 9
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Budget Unit **5800000 - District Attorney**
 Function **PUBLIC PROTECTION**
 Activity **Judicial**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Requested	2013-14 Recommended
1	2	3	4	5	6
Reserve Release	\$ 11,673	\$ -	\$ -	\$ -	-
Prior Yr Carryover	71,630	769,870	769,870	-	-
Fines, Forfeitures & Penalties	5,467,225	1,612,785	5,031,827	5,251,000	5,301,001
Intergovernmental Revenues	21,529,222	21,721,194	20,724,450	22,130,511	22,080,763
Charges for Services	94,232	1,199,147	1,046,458	1,175,771	1,225,771
Miscellaneous Revenues	1,369,864	2,742,679	1,911,803	1,644,163	1,644,163
Other Financing Sources	-	2,325	-	-	-
Residual Equity Transfer In	155,332	132,292	132,292	13,657	13,657
Total Revenue	\$ 28,699,178	\$ 28,180,292	\$ 29,616,700	\$ 30,215,102	\$ 30,265,355
Salaries & Benefits	\$ 60,912,101	\$ 61,441,789	\$ 62,339,882	\$ 65,529,223	\$ 63,911,459
Services & Supplies	9,551,852	8,926,458	10,367,534	10,331,073	10,101,578
Other Charges	23,879	23,879	49,053	38,054	38,054
Equipment	877,334	1,170,291	350,000	625,000	625,000
Interfund Charges	-	-	-	1,388,684	1,388,684
Intrafund Charges	470,783	420,911	481,347	528,294	528,294
Intrafund Reimb	(1,882,681)	(1,656,430)	(1,539,396)	(1,668,854)	(1,668,854)
Total Expenditures/Appropriations	\$ 69,953,268	\$ 70,326,898	\$ 72,048,420	\$ 76,771,474	\$ 74,924,215
Net Cost	\$ 41,254,090	\$ 42,146,606	\$ 42,431,720	\$ 46,556,372	\$ 44,658,860
Positions	394.0	391.0	390.0	391.0	390.0

ADJUSTMENTS TO APPROVED RECOMMENDED 2013-14 BUDGET

Budget Unit: 740000 - Sheriff

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2013-14	Recommended For Adopted Budget 2013-14	Variance
Licenses, Permits & Franchises	\$ 1,639,196	\$ 1,639,196	-
Fines, Forfeitures & Penalties	4,800,085	4,800,067	(18)
Intergovernmental Revenues	170,752,799	172,458,091	1,705,292
Charges for Services	45,511,378	45,602,645	91,267
Miscellaneous Revenues	6,978,268	6,978,150	(118)
Residual Equity Transfer In	204,783	204,783	-
Total Revenue	\$ 229,886,509	\$ 231,682,932	\$ 1,796,423
Salaries & Benefits	\$ 334,739,191	\$ 341,297,075	6,557,884
Services & Supplies	72,776,851	72,954,680	177,829
Other Charges	998,767	998,767	-
Equipment	325,000	325,000	-
Expenditure Transfer & Reimbursement	513,002	513,002	-
Total Expenditures/Appropriations	\$ 409,352,811	\$ 416,088,524	\$ 6,735,713
Net Cost	\$ 179,466,302	\$ 184,405,592	\$ 4,939,290
Positions	1,862.0	1,882.0	20.0

The allocation (net county cost) has increased by \$4,939,290:

- Appropriations have increased by \$6,735,713.
- Revenues have increased by \$1,796,423.

DESCRIPTION OF SIGNIFICANT CHANGES:

- Appropriations have increased by \$6,735,713 due to the following:
 - An increase of \$270,285 for the Marine Removal and Drug Counseling contracts.
 - An increase of \$783,068 due to the addition of 2.0 FTE new Sheriff Deputies and funding for restoration of 2.0 FTE Sheriff Deputies positions for the Problem Oriented Policing (P.O.P.) Program.
 - An increase of \$5,682,360 to restore 16.0 FTE positions originally designated for deletion in the June Recommended Budget.
- Revenues have increased by \$1,796,423 due increases in additional grant funds, actual grant rollover funds from Fiscal Year 2012-13, and increases to estimated contract and program fees.
- Position count has increased by 20.0 FTE from Approved Recommended Budget due to the addition of 2.0 FTE new Deputy Sheriff positions for the P.O.P. Program and the restoration of 18.0 FTE that were initially targeted for deletion in the Recommended Budget.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2013-14	Schedule 9
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Budget Unit **7400000 - Sheriff**
 Function **PUBLIC PROTECTION**
 Activity **Police Protection**
 Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Requested	2013-14 Recommended
1	2	3	4	5	6
Prior Yr Carryover	\$ (2,990,823)	\$ -	\$ (861,734)	\$ -	\$ -
Licenses, Permits & Franchises	2,031,924	1,631,488	1,688,261	1,639,196	1,639,196
Fines, Forfeitures & Penalties	2,489,937	3,186,214	4,738,236	4,800,905	4,800,067
Revenue from Use Of Money & Property	-	(49)	-	-	-
Intergovernmental Revenues	144,638,973	162,822,418	171,151,507	172,610,046	172,458,091
Charges for Services	50,377,478	44,754,646	44,807,595	45,886,156	45,602,645
Miscellaneous Revenues	5,922,957	6,752,826	6,552,901	6,994,809	6,978,150
Other Financing Sources	1	3,000	-	-	-
Residual Equity Transfer In	1,425,481	1,089,857	1,089,857	204,783	204,783
Total Revenue	\$ 203,895,928	\$ 220,240,400	\$ 229,166,623	\$ 232,135,895	\$ 231,682,932
Salaries & Benefits	\$ 308,651,328	\$ 322,260,880	\$ 320,762,982	\$ 349,977,345	\$ 341,297,075
Services & Supplies	56,698,194	61,182,335	72,773,490	75,683,438	72,954,680
Other Charges	860,764	986,337	967,495	998,767	998,767
Improvements	(18)	-	-	-	-
Equipment	685,138	861,642	357,391	325,000	325,000
Interfund Charges	-	1,327,069	1,327,069	2,067,117	2,067,117
Interfund Reimb	(2,415)	(4,527)	-	-	-
Intrafund Charges	4,732,303	3,971,637	4,232,749	5,066,238	5,065,414
Intrafund Reimb	(7,403,239)	(6,985,980)	(7,289,065)	(6,619,529)	(6,619,529)
Total Expenditures/Appropriations	\$ 364,222,055	\$ 383,599,393	\$ 393,132,111	\$ 427,498,376	\$ 416,088,524
Net Cost	\$ 160,326,127	\$ 163,358,993	\$ 163,965,488	\$ 195,362,481	\$ 184,405,592
Positions	1,925.0	1,891.0	1,917.0	1,892.0	1,882.0

ADJUSTMENTS TO APPROVED RECOMMENDED 2013-14 BUDGET

Budget Unit: 7410000 - Correctional Health Services

Detail by Revenue Category and Expenditure Object	Approved Recommended Budget 2013-14	Recommended For Adopted Budget 2013-14	Variance
Fines, Forfeitures & Penalties	\$ 80,000	\$ 80,000	-
Intergovernmental Revenues	10,027,404	10,027,404	-
Charges for Services	115,782	115,782	-
Miscellaneous Revenues	35,000	35,000	-
Residual Equity Transfer In	82	82	-
Total Revenue	\$ 10,258,268	\$ 10,258,268	-
Salaries & Benefits	\$ 15,150,740	\$ 16,020,926	870,186
Services & Supplies	7,806,803	6,936,617	(870,186)
Other Charges	12,113,199	12,113,199	-
Expenditure Transfer & Reimbursement	398,682	398,682	-
Total Expenditures/Appropriations	\$ 35,469,424	\$ 35,469,424	-
Net Cost	\$ 25,211,156	\$ 25,211,156	-
Positions	103.5	103.5	0.0

The allocation (net county cost) has not changed.

DESCRIPTION OF SIGNIFICANT CHANGES:

- Appropriations of \$870,186 were shifted from Services and Supplies' medical registry and pharmaceutical supplies accounts to Salaries and Benefits accounts where staffing costs will be incurred.
- Position counts have not changed from Approved Recommended Budget.

SCHEDULE:

State Controller Schedule County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year 2013-14	Schedule 9
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Budget Unit **7410000 - Correctional Health Services**
Function **PUBLIC PROTECTION**
Activity **Detention & Corrections**
Fund **001A - GENERAL**

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2012-13 Adopted	2013-14 Requested	2013-14 Recommended
1	2	3	4	5	6
Prior Yr Carryover	\$ (73,784)	\$ (358,908)	\$ (358,908)	\$ -	\$ -
Fines, Forfeitures & Penalties	68,445	77,936	80,000	80,000	80,000
Intergovernmental Revenues	19,950,876	20,436,976	19,072,444	9,277,404	10,027,404
Charges for Services	132,114	117,094	117,864	115,782	115,782
Miscellaneous Revenues	(627,190)	(544,570)	30,000	35,000	35,000
Residual Equity Transfer In	4,315	4,759	-	82	82
Total Revenue	\$ 19,454,776	\$ 19,733,287	\$ 18,941,400	\$ 9,508,268	\$ 10,258,268
Salaries & Benefits	\$ 14,946,356	\$ 15,624,327	\$ 16,639,921	\$ 16,845,629	\$ 16,020,926
Services & Supplies	8,415,056	8,186,211	6,595,033	7,806,803	6,936,617
Other Charges	11,328,606	14,689,304	10,484,176	12,113,199	12,113,199
Intrafund Charges	304,693	302,894	338,557	398,682	398,682
Total Expenditures/Appropriations	\$ 34,994,711	\$ 38,802,736	\$ 34,057,687	\$ 37,164,313	\$ 35,469,424
Net Cost	\$ 15,539,935	\$ 19,069,449	\$ 15,116,287	\$ 27,656,045	\$ 25,211,156
Positions	118.0	116.0	117.0	114.0	103.5